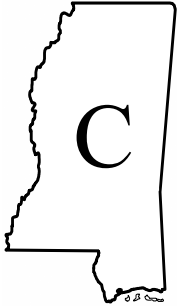


MISSISSIPPI
STATE TAX COMMISSION
OFFICE OF REVENUE
FORM 83-100

2004

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2004 Corporation Income and Franchise Tax Forms

There are some important things you can do to help speed processing of your return.

- **Additional schedules and attachments may be stapled to your return.**
- **Web site - Please visit our web site located at www.mstc.state.ms.us to find any updates to the instructions and/or worksheets that are contained in this booklet.**
- **You may download forms from our web site. In the Download Tax Forms section, select the appropriate tax year and tax type.**
- **If you are filing an amended return, use Form 83-170.**

LEGISLATIVE CHANGES FOR 2004

The following is a brief description of certain legislative changes. A copy of all legislative bills is available at www.ls.state.ms.us.

House Bill 829 provides a tax credit for certain taxpayers utilizing state, county, or municipal port facilities equal to the charges paid, subject to limitation and verification, on the import of cargo. To be eligible, a taxpayer must locate its United States headquarters in Mississippi on or after July 1, 2004, employ at least five (5) permanent full-time employees who actually work at such headquarters and have a minimum capital investment of Five Million Dollars (\$5,000,000.00) in Mississippi. See page 5 for more details.

House Bill 1333 amended Section 27-7-37 to eliminate consolidated filings of corporate income tax returns and is effective for tax years beginning on or after January 1, 2004.

House Bill 1780 enacted the Mississippi Motion Picture incentive Act that, among other incentives, provides for an income tax credit for motion picture production companies equal to ten percent (10%) of the aggregate payroll of residents employed in connection with a state-certified production during the taxable year. See page 5 for more details.

Senate Bill 2170 increases and redefines the tax credit for employers providing certain skills training and extends the repeal of this credit to July 1, 2006.

GENERAL INSTRUCTIONS

HOW TO FILL OUT FORMS Use **Black Ink** when preparing these returns.

Indicating a Loss - To indicate a loss (negative income), shade the minus (-) box next to the dollar amount.

WHO MUST FILE

Every corporation domesticated or qualified to do business in Mississippi must file a return even though the corporation is inactive or not otherwise engaged in business. **SUCH A CORPORATION REMAINS SUBJECT TO THE FILING REQUIREMENTS UNTIL SUCH TIME AS THE CORPORATION IS OFFICIALLY DISSOLVED OR WITHDRAWN THROUGH THE OFFICE OF THE MISSISSIPPI SECRETARY OF STATE.**

Foreign corporations engaged in business in Mississippi or having sources of income in this state who have not qualified to transact business in this state through the offices of the Secretary of State are subject to the measure of the income and franchise tax levy. Corporations exempt from one or more of the levies covered by the combination report must indicate their authority for the exemption.

For tax years beginning on or after January 1, 2002, every exempt corporate organization, as described in Section 27-7-27 or 27-7-29 and not otherwise exempt from the income tax levy, is required to make a corporate tax filing if they have Mississippi unrelated business taxable income.

Insurance companies must file their income tax returns on Form 85-391.

TIME AND PLACE FOR FILING

The Mississippi combination return of corporate income and franchise tax must be filed with the Commissioner on or before the 15th day of the 3rd month following the close of the accounting year. If the due date falls on a Saturday, Sunday, or legal holiday, file on the next business day. A business day is any day that is not a Saturday, Sunday, or legal holiday. The return should be mailed to:

Office of Revenue
P.O. Box 23050
Jackson, MS 39225-3050

Final, combined, or amended returns should be mailed to:

Corporate Tax Division
P.O. Box 1033
Jackson, MS 39215-1033

PERIOD COVERED BY THE RETURN

Returns shall be filed on the basis of the 12-month accounting period established by the corporation. A corporation on a fiscal year basis must enter the beginning and ending dates of the taxable year in the appropriate spaces. No accounting period, other than calendar year, will be recognized, unless before its close it was definitely established as an accounting period by the taxpayer and the books of such taxpayer were kept in accordance therewith. No accounting period shall be changed without the approval of the Commissioner.

PAYMENT OF TAX

The total tax due on the combination return must be paid by the due date, not necessarily the due date of the tax return. For franchise tax, the due date is the due date of the return; for income tax the due date is the due date of income tax estimated payments (which must be not less than 90% of the annual income tax liability), and the balance by the due date of the tax return. Payment due dates are determined without respect to any extensions of time to file.

EXTENSION OF TIME TO FILE RETURN

The Commissioner may grant a reasonable extension of time beyond the statutory due date to file any income/franchise tax return. **THE AUTHORIZED EXTENSION OF TIME TO FILE DOES NOT EXTEND THE TIME FOR PAYMENT OF THE INCOME OR FRANCHISE TAX DUE. INTEREST and PENALTY** shall apply on any **UNDERPAYMENT OF TAX**. Taxpayers having a tax liability who request an extension of time must remit the tax due with their Mississippi application for extension. Corporations may submit Form 83-180 on or before the due date of their returns, including remittance for any remaining tax liability, and receive an automatic extension of time to file their tax returns. If no tax liability exists on the due date of the return, the Commissioner may recognize an extension of time authorized and granted by the Internal Revenue Service for the filing of annual income tax returns.

INTEREST AND PENALTY PROVISIONS

Late Payment - Interest at the rate of 1% per month from the regular due date until paid, is due on the amount of unpaid tax whenever such is not paid on the regular due date, even though an extension of time to file the return has been granted or authorized. The penalty imposed for failure to pay the tax when due is 1/2% per month based on tax not paid by the due date not to exceed 25% in the aggregate.

Late or Non-File - Penalties are imposed for failure to file a return when due. The penalty imposed for failure to file a return is 5% per month not to exceed 25% in the aggregate. The penalty imposed for failure to file is based on the additional amount of tax due, not total tax due on the return. Such failure to file a return penalty shall not be less than \$100.

Incomplete Returns - A corporation that does not file a complete return or does not file a return within the prescribed time may be subject to a penalty of \$25 per required attachment or schedule up to a maximum of \$500 per return. To be a complete return, a return should contain all the requisite general information, as well as all summary tax information and the basic back up schedules.

Examples of the required general information are complete name, current address, ID number, description of product or services, officer's signature, and other information relating to the filing entity as requested on page 2 of Form 83-105. Examples of the summary tax information are the front page of the return, the computation of net income, the franchise tax schedules, the computation of the apportionment factor (if income is apportioned), the balance sheet, non-business income schedule, the direct accounting income statement (if applicable), reconciliation of tax income with book income, schedules showing the computation of any tax credit taken (such as jobs credit) and schedules showing the computation of any major item in the return.

Examples of the basic backup schedules are details of other additions or other deductions as requested on the computation of net income schedule, details of other additions or other deductions as requested on other statements made a part of the return, details of other assets, and details of other current liabilities and other liabilities in the balance sheet as are normally included with the federal return.

The purpose of this penalty provision is to ensure that sufficient information is disclosed on the return to assure the collection of the correct tax due. If a minor schedule is inadvertently omitted one time from the tax return, the penalty will not be imposed; but if major schedules (such as the balance sheet) are omitted or incomplete, or if schedules are consistently omitted or incomplete, then the penalty will be imposed. The more severe or consistent the omission, the more likely it is that the penalty will be imposed.

RATES OF TAX

(a) Franchise tax - \$2.50 per \$1,000, or fractional part thereof, of capital, surplus, undivided profits and true reserves employed in Mississippi (Minimum tax of \$25).

(b) Income Tax - 3% on the first \$5,000 of taxable income, 4% on the next \$5,000 of taxable income, and 5% on taxable income in excess of \$10,000.

WHO MUST SIGN

The return must be signed by the president, vice president or other officer of the corporation. A receiver, trustee, or assignee must sign any return which he/she is required to file on behalf of a corporation.

INSTRUCTIONS FOR DETERMINING FRANCHISE TAX

The franchise tax is measured by the value of capital used, invested or employed in the exercise of any power, privilege or right enjoyed by the corporation within Mississippi. The mode of measurement is the amount of capital of the corporation employed or so situated as to be privileged to be employed in the state. In determining the amount of capital, the net book value as regularly employed in conducting the affairs of the corporation shall be accepted as prima facie correct as to the true capital of the corporation, except where the Commissioner determines that the book value does not properly reflect capital employed in this state and in that situation the Commissioner's determination of capital shall be prima facie correct.

Form 83-110, Corporate Franchise Tax Schedule, must be completed by all corporations indicating the amount of capital of the corporation. All reserves that do not represent definitely known and fixed liabilities must be considered as elements of capital of the corporation. Amounts designated for payment of dividends may not be excluded unless such amounts have been definitely and irrevocably placed to the credit of the stockholder, subject to withdrawal on demand. Sums representing debts, notes, bonds, mortgages due and payable, depreciation reserves, bad debt reserves, or reserves representing valuation accounts may be excluded (unless between affiliated companies or shareholders).

Attention: Multistate Taxpayers

Lines 10 through 13 of Form 83-110 must be completed by multistate corporations doing business both within and without Mississippi. Total capital of a multistate corporation is apportioned to Mississippi in the ratio that real and tangible personal property owned in Mississippi and gross receipts from business carried on in Mississippi bears to the total real and tangible personal property owned by the corporation and gross receipts wherever located and from wherever received.

The amount of capital apportioned to Mississippi is computed on line 14, Form 83-110. The section of Form 83-110 concerning the assessed values of all real and personal property in Mississippi must be completed by all corporations. Sections 27-13-9 and 27-13-13, Mississippi Code of 1972, provide that the amount of the determined capital in Mississippi shall in no case be less than the assessed value of the Mississippi property of the corporation for the year preceding the year in which the return is due. Taxable capital and the net franchise tax due are calculated on lines 16 through 21 of Form 83-110. The amount of taxable capital shown on line 18 should be entered on line 1, Form 83-105. The net franchise tax due as shown on line 21 should be entered on line 2, Form 83-105.

For tax years ending on or after December 31, 2001 – The property and receipts of flow-through entities must be included in a multistate corporate partner's computation of the apportionment ratio applied to the capital base. The assessed value of property of flow-through entities must be included in a multistate corporate partner's assessed value of property when determining the alternate capital base.

TREATMENT OF A QSSS AND/OR SMLLC AND ITS OWNER - INCOME AND FRANCHISE TAXES

A federal election to be treated as a Qualified Subchapter S Subsidiary (QSSS) is considered an election for state purposes and as such the QSSS will be treated the same for state income and franchise tax purposes. Thus the QSSS's activity is treated as a division of its parent S Corporation for federal income tax purposes and will be treated in the same manner for state income and franchise tax purposes. A parent S Corporation that is required to file and report for Federal income tax purposes on the activity conducted in Mississippi by its QSSS is considered doing business in Mississippi for both income and franchise tax purposes and shall include the activity of the QSSS when making income and franchise tax return filings to this state. The QSSS will not make separate return filings.

An S corporation, which does not have a QSSS election in effect, will make return filings in the same manner as any other S corporation. An S corporation is subject to the franchise tax and must compute its Mississippi income.

Unless a composite return election is in effect, each shareholder will make a filing to this state reporting its Mississippi taxable income and, if a corporation, will make at least the minimum franchise tax payment. A Single Member Limited Liability Company (SMLLC) that is disregarded for federal reporting purposes will be disregarded for state reporting purposes. The SMLLC's activity in this state will be reported by the owner of the SMLLC when making its return filings. A corporate owner of an SMLLC will make income and franchise tax return filings based on its activities and the activities of any disregarded entities. If the owner of the SMLLC is itself an SMLLC or other type of disregarded entity, then such amounts will be reported by the ultimate owners which are not disregarded entities.

INSTRUCTIONS FOR COMPUTING TAXABLE INCOME

Generally, all domestic and foreign corporations having income from sources within Mississippi must complete Form 83-122, Computation of Net Taxable Income Schedule, which makes adjustments for additions to and deductions from Federal ordinary income due to differences in Federal and Mississippi laws, in arriving at the net income (loss) for State purposes.

Total Assignment of Income. If the business activity in respect to any trade or business of the corporation occurs within this state, and if by reason of such business activity the corporation is not taxable in another state, the total net income (loss) of the corporation is assigned to Mississippi.

Direct or Separate Accounting Method. Producers of Mineral or Natural Resource Products and construction contractors are required to use direct accounting in computing their taxable income to this state. For more details see Mississippi Income Tax Regulation 806. Other taxpayers may not employ a direct accounting method unless they have obtained, since January 1, 2001, written authority from the Commissioner to do so.

Apportionment of Business Income. If the business activity in respect to any trade or business of a taxpayer occurs both within and without this state, and if by reason of such business activity the taxpayer is taxable in another state, the portion of the net income (loss) arising from such trade or business which is derived from sources within this state, shall be determined by apportionment in accordance with the formulas prescribed by Regulation 806 unless prescribed otherwise. In such case, the taxpayer must complete Form 83-125, Mississippi Business Income Apportionment Schedule. Multistate contractors use Form 83-124.

Allocation of Nonbusiness Income. Nonbusiness income (loss) shall be allocated by multistate corporations within and without this state in accordance with the provisions of Regulation 806.

COMBINED INCOME TAX RETURNS FOR AFFILIATED GROUP OF CORPORATIONS

Under certain conditions and limitations, an affiliated group of corporations shall have the privilege of making, or the Commissioner may require, a combined return for the tax year in lieu of separate returns. Mississippi Regulation 807 shall govern with respect to the manner and basis for filing combined returns of an affiliated group of corporations.

EACH corporation of an affiliated group of corporations eligible for and electing to file in a combined income tax return must file its own Mississippi corporate income tax return (Form 83-105) and each corporation must complete and attach to their respective return all applicable schedules including the schedule for computation of net income (loss), Form 83-122.

One corporation of the group of corporations must be designated as the Reporting Corporation for purposes of reporting income (loss) for the group. This is indicated on page 1, line 3, of Form 83-105. In addition to the regular income tax return, the designated Reporting Corporation must complete and attach to its return Form 83-310, Summary of Net Income of Corporations. (Please refer to instructions on Form 83-310). The combined net income (loss) (Form 83-310, column C) of the affiliated group must be reported by the Reporting Corporation on its return by entering such amount on page 1, line 4, Form 83-105. Other included members of the group should enter "zero" on page 1, line 4, Form 83-105 and must indicate the name and I.D. number of the Reporting Corporation in the space provided.

Combined reporting is authorized only with respect to the income tax levy. Mississippi law does **NOT** authorize combined reporting for franchise tax; therefore, separate returns are required of all corporations chartered to do business in Mississippi or which are in fact doing business in Mississippi.

Mississippi income tax due on the combined net income of the affiliated group must be determined and reported by the Reporting Corporation.

In case of delinquency or failure on the part of the Reporting Corporation to report and pay the income tax due, each included member of the affiliated group is severally liable for the tax on a combined return and for any determined deficiency thereon.

An affiliated group of corporations required by the Commissioner to file a combined income tax return must do so in accordance with the provisions of Mississippi Regulation 807, or from specific instructions from the Commissioner.

NET OPERATING LOSSES

For any taxable year ending after December 31, 2001, the period for net operating loss carrybacks and net operating loss carryovers is two periods back and twenty periods forward. This is **NOT** in accordance with federal carryback and carryover provisions that now provide for a five-year carryback period.

For any taxable year ending after December 31, 2000 and on or before December 31, 2001, the period for net operating loss carrybacks and net operating loss carryovers is the same as allowed for federal tax purposes as of December 31, 2000.

For any taxable year ending after December 31, 1997 and on or before December 31, 2000 the period for net operating loss carrybacks and net operating loss carryovers shall be the same as those established by the Internal Revenue Code and the rules, regulations, rulings and determinations promulgated thereunder. §27-7-17(1)(l) of the Mississippi Code of 1972, as amended, was amended to conform to the Internal Revenue Code loss carryback and carryforward provisions.

For years ended on or before December 31, 1997 the following applies: A net operating loss for any tax year ending after December 31, 1991, could be carried back to the taxable year preceding the year of the loss. A net operating loss for any tax year ending after December 31, 1992, can be carried back to the 2 taxable years preceding the year of the loss. A net operating loss for any tax year ending after December 31, 1993, can be carried back to the 3 taxable years preceding the year of the loss. Carry the net operating loss to the earliest year first. The period for net operating loss carryovers is fifteen years forward.

Prior to January 1, 1992, Mississippi allowed a 5 year NOL carryforward but no carryback.

A short taxable year counts as a taxable year. A taxpayer can elect to relinquish the entire carryback period with regard to a net operating loss from an eligible year, but once this election is made, it cannot be changed.

Form 83-155 or other comparable schedule must be completed and attached, or a NOL deduction will not be allowed.

INSTALLMENT SALES

Mississippi does not follow federal rules concerning installment sales. Gain from the sale of casual property will be recognized in the year of sale. However, tax on the gain may be deferred. Deferred taxes are generally paid as the proceeds from the sale are received. However, the following will result in acceleration of payments.

1. Transfer, disposition, sale, or disposal of the note in any manner will result in deferred tax payments becoming immediately due and payable.
2. Liquidation, dissolution, withdrawal from this state, and certain merger transactions will result in deferred tax payments becoming immediately due and payable.
3. Failure to comply with the necessary filing requirements.

Taxpayer's who elect the installment method for federal income tax purposes should include as a part of their return filing both a Federal Form 6252 and a schedule of any differences between the federal and Mississippi amounts. For an example, see our web site at www.mstc.state.ms.us.

DEDUCTIBILITY OF CERTAIN INTANGIBLE EXPENSES AND RELATED INTEREST EXPENSES INCURRED WITH RELATED MEMBERS

A taxpayer will be required to add back the following to its computation of net income.

1. Intangible expenses and costs and interest expenses and costs in relation to or in connection with the direct or indirect maintenance or management, ownership, sale, exchange, or other disposition of intangible property.
2. Royalty, patent, technical, and copyright fees, licensing fees, and other similar expenses.
3. Expenses and costs associated directly or indirectly with factoring transactions or discounting transactions.

Intangible property includes patents, patent applications, trade names, trademarks, service marks and similar types of intangible assets.

Limitations: The adjustment will not apply to such portion of intangible expenses and costs and interest expenses and costs which are not with a related member or the related member is not primarily engaged in the acquisition use maintenance, management, ownership, sale, exchange or other disposition of intangible property and the transaction(s) were done for a valid business purpose.

ARMS-LENGTH TRANSACTIONS

The state definition of "arms-length" is not tied to that of the Federal definition. See Section 27-7-9(j)(6). The commissioner can adjust a transaction when income has been shifted between related parties and/or taxes have been avoided in this state.

LONG TERM CAPITAL GAINS FROM SALES OF STOCK/INTEREST IN DOMESTIC (MISSISSIPPI) CORPORATIONS, LIMITED PARTNERSHIPS OR LIMITED LIABILITY COMPANIES

Gains from the Sale of certain interests in domestic entities are not recognized as a part of income. In addition, certain gains from the sale of all or at least 90% of the assets of a domestic corporation are not recognized as a part of income. However, **ALL** depreciation and amortization must be recaptured prior to any non-recognition of gain from the sale of assets. The recapture computation is different from the method used for determining ordinary income for federal purposes. For more details and limitations, please refer to Mississippi Code Section 27-7-9(f)(10) A & B.

CAPITAL LOSS CARRYBACKS/CARRYFORWARDS

Capital losses may be deducted only to the extent of capital gains. Capital losses may not be used to offset the gains of another member in a combined group filing. Any unused capital losses are carried back three years and forward five years. The definition of capital loss carryover, capital loss carryback, short-term capital loss, long-term capital loss, and similar terms are the same as for federal income tax purposes. Form 83-155 or other comparable schedule must be attached showing the carryback and carryover of capital losses.

EXTRATERRITORIAL INCOME

Mississippi has not adopted federal provisions related to Extraterritorial Income Exclusion. The amount related to this exclusion of income on the federal return must be added back in the Mississippi income tax return prior to the apportionment of income. The proper placement for this Mississippi adjustment to federal income on Form 83-122, 85-122 and 86-122 is the line titled "Other Additions Required by Law". A copy of Federal Form 8873 should be attached to the Mississippi return when this adjustment is being made for federal purposes.

In addition, a FSC (foreign sales corporation) that is organized under the laws of a U.S. territory is treated as a domestic corporation and, thus, dividends received from it are considered apportionable business income.

BUSINESS INCOME OF PRODUCERS OF MINERAL OR NATURAL RESOURCE PRODUCTS

Taxpayers engaged in the trade or business of producing oil, gas, other liquid hydrocarbons, sulfur, coal, sand, gravel and other mineral or natural resource products, except timber, shall determine Mississippi net business income from such activity on a direct or separate accounting basis. The Mississippi gross business income from the production of mineral or natural resources shall include: (a) Sales of natural or mineral resources produced in Mississippi and sold in this state; (b) the market value, at the time of transfer, of all natural or mineral resources produced in this state and transferred by the taxpayer to another state for sale, refining, processing or manufacturing, provided that if the natural or mineral resources are sold by means of an "arms-length" transaction prior to refining, processing or manufacturing, the market value prescribed herein shall not exceed the selling price; and (c) the market value at the time of transfer, of all natural or mineral resources produced by the taxpayer in Mississippi and transferred to a refinery, processing plant, or manufacturing facility of the taxpayer in Mississippi.

A natural resource product shall be deemed to be sold in Mississippi if it is located in this state at the time title thereto passes to the purchaser. In the absence of specific proof of value of natural resources at the time of transfer from the state, the value of natural resources at the time of production shall be determined in accordance with the methods prescribed for the determination of "gross income from the property" for purposes of percentage depletion for federal income tax purposes.

UNRELATED BUSINESS TAXABLE INCOME OF OTHERWISE EXEMPT ORGANIZATIONS

For tax years beginning on or after January 1, 2002, every exempt organization, as described in sections 27-7-27 or 27-7-29 and not otherwise exempt from the income tax levy (federal & state agencies, etc.), is required to file an income tax return with this state if the organization:

- 1) earns or receives unrelated business taxable income as determined under IRC Section 512 or is an ESOP with an interest in an "S" corporation, and
- 2) is a resident of this state, doing business in this state, or receiving income from sources within this state.

Corporate organizations file Form 83-105 and any necessary supplemental schedules. Trust organizations file Form 81-110 and any necessary supplemental schedules. In computing taxable income, enter on line 1 of Form 83-122 (line 1, page 2 of Form 81-110 for trust organizations) the amount of unrelated business taxable income before any net operating loss and specific deduction as reported on Federal Form 990-T. A complete and signed copy of Federal Form 990-T must be attached to the back of the Mississippi schedules as a part of the return filing. Make any necessary adjustments for income/expenses otherwise included/excluded under the income tax laws of this state such as income from sources without this state, add-back of nondeductible income taxes, etc.

Exempt corporate organizations required to file Form 83-105 which are not subject to the franchise tax levy should leave lines 2 and 3 blank.

Corporate organizations must make all required tax payments by the 15th day of the third month following the close of the tax year. While the filing deadline is also the 15th day of the third month following the close of the tax year, an automatic six-month filing extension is granted. If a taxpayer files an extension for federal tax purposes, the Mississippi filing deadline will be extended through the date of the federal extension as well.

Corporate organizations with unrelated business taxable income are subject to the same estimated payment requirements as other corporate taxpayers.

Trust organizations, including employee and retirement trusts having unrelated business taxable income must file Form 81-110. Employee Stock Ownership Plans that receive Mississippi income as a shareholder in an "S" corporation must include such income as a part of Mississippi taxable income. The source of the income is determined by the "S" corporation's activities and is reported on Form 85-132 to the ESOP shareholder.

Trust organizations must make all required tax payments by the 15th day of the fourth month following the close of the tax year. Generally, if a filing extension is granted for federal tax purposes, it will be granted for state purposes as well. A copy of the federally approved extension must be attached with the return filing.

INCENTIVE CREDITS

Incentive credits may be used to offset all or part of the corporate income tax liability. For any of these credits to be allowed, schedules must be attached showing the computations. Form 83-401, Income Tax Credit Summary, should be completed and attached as a part of the return.

The following is a brief description of the major credits allowed under State statutes:

Jobs Tax Credit. A credit is allowed for increasing employment levels in certain types of business. For a credit to be allowed, the business must be primarily engaged in manufacturing, processing, warehousing, distribution, wholesaling, or research and development; or designated by rule and regulation by the Mississippi Development Authority as air transportation and maintenance facilities, final destination or resort hotels having a minimum of 150 guest rooms, recreational facilities that impact tourism, movie industry studios, telecommunications enterprises, data or information processing enterprises or computer software development enterprises or any technology intensive facility or enterprises.

The amount of the credit is determined by the classification of the county in which the qualified job is located. The 82 counties are divided into 3 groups. The credit is allowed annually for each net new full time job created for 5 years beginning with years 2 through 6 after the creation of the job. Credit is not allowed for a year if the net employment increase falls below the minimum level. The dollar credit per employee and the minimum number of new jobs needed to be created, in a given year, to qualify for this credit is listed below.

County Classification	Avg. Minimum No. of Jobs Created in a Given Year	Dollar Credit Per Job
Tier Three (Less Developed)	10 or More	\$2,000 Annually
Tier Two (Moderately Developed)	15 or More	\$1,000 Annually
Tier One (Developed)	20 or More	\$500 Annually

The number of jobs created is calculated by taking the average level of employment for the given year (taxpayer's reporting period for income tax) less the average level of employment of the prior reporting period (12 months). The Corporate Tax Division should be consulted if short periods are involved. This is the only credit that involves the use of an average increase over the prior year in its calculation. Form 83-450, New Jobs Credit Schedule, must be completed and attached to the return.

National and Regional Headquarters Credit. A credit of \$500, \$1,000, or \$2,000 (dependent upon average annual wage) for each net new full-time employee is allowed for any company establishing or transferring its national or regional headquarters from within or outside the State of Mississippi and creating a minimum of 35 jobs at the headquarters.

The headquarters credit is available to any company regardless of the business in which it engages except for businesses engaged in the transportation, handling, storage, processing or disposal of hazardous waste. The minimum increase of 35 jobs must occur within 1 year.

Research and Development Jobs Skills Credit. Beginning January 1, 2001, this credit increased from \$500 to \$1,000 for those hired after such date. It is authorized for each full-time employee in any new job requiring research and development skills. Specific examples of jobs requiring research and development skills are chemists and engineers. Qualification of other jobs for this credit would require as a minimum a bachelor's degree in a scientific or technical field of study from an accredited four (4) year college or university, employment in the area of expertise and compensation at a professional level. The research and development job credit is available to any company regardless of the business in which it engages.

A business interested in qualifying for the research and development jobs tax credit should request approval in writing and provide the following information for each individual research and development position: (1) Title, (2) Purpose, (3) Education requirements, (4) Experience requirements, (5) Hours worked per week, (6) Salary or compensation and (7) Expected hire date. The applicant will be notified on approval of the application for credit.

Businesses that employ a person in an approved research and development job for less than their full tax year will be allowed that portion of the yearly credit in the ratio that the number of qualified full months that the employee worked in the state divided by twelve (12).

Child/Dependent Care Credit. An income tax credit is allowed to any employer providing dependent care for its employees during the employee's working hours. The credit allowed is 50% of qualified expenses. This credit can offset 100% of income tax. Any excess credit will not be refunded, but can be carried forward for up to five years. An expense cannot be used both as a deduction and as the basis for a credit. Any expense used in computing the allowable credit cannot be taken as a deduction.

Employers must have their child care program certified by the Department of Health for programs serving children twelve (12) years of age or younger and for programs serving elderly adults and by the State Tax Commission for programs serving other dependents older than twelve (12) years of age. A copy of the certification must be furnished by the taxpayer to the State Tax Commission when the certification is granted. Information can be obtained at the following office: Mississippi State Department of Health, Division of Child Care and Special Licensure, P. O. Box 1700, Jackson, MS 39215-1700.

Skills Training Credit. A credit is allowed for certain employer-sponsored basic skill training and retraining programs. The credit allowed is 50% of qualified expenses not to exceed 50% of the income tax liability. Any excess credit will not be refunded, but can be carried forward for up to five (5) years. In addition, the credit shall not exceed \$2,500 in the aggregate, per employee, over a three-year period. The job training and retraining tax credit shall be in addition to all other tax credits heretofore granted by the laws of this state.

For tax years beginning after July 1, 2004, the maximum amount of credit is increased to an amount not to exceed \$2,500 per employee per year. The repeal date on this provision is extended to July 1, 2006.

Mississippi Business Finance Corporation Revenue Bond Service Credit. Only debt service paid on revenue bonds issued by the Mississippi Business Finance Corporation to finance economic development projects to induce the location of manufacturing facilities within this state can be taken as a credit. This credit can be used against the taxes due from the income generated by or arising out of the economic development project. For more information on the benefits of this program contact: Mississippi Development Authority, P.O. Box 849, Jackson, MS 39205-0849.

Ad Valorem Inventory Tax Credit. This is an income tax credit for manufacturers, distributors and wholesale or retail merchants for a certain amount of ad valorem taxes paid on commodities, goods, wares and merchandise held for resale. The credit may be claimed only in the year in which the ad valorem taxes are paid and may be claimed for each location where such commodities, products, goods, wares and merchandise are found and upon which the ad valorem taxes have been paid. For the 1997 tax year and beyond the tax credit for each location on which ad valorem taxes have been paid, shall not exceed the lesser of \$5,000 or the amount of income taxes attributable to such location.

The act also provides that any ad valorem taxes paid by a taxpayer that is applied toward the tax credit may not be used as a deduction by the taxpayer for state income tax purposes.

A COPY OF THE TAX RECEIPT FROM THE COUNTY THAT SHOWS THE INVENTORY VALUATION AND A SCHEDULE SHOWING THE CALCULATION OF THE AD VALOREM TAX PAID BASED ON THE VALUATION MUST BE ATTACHED TO THE RETURN.

Export Port Charges Credit. An income tax credit is authorized for taxpayers that utilize the port facilities at state, county, or municipal ports. The income tax credit is equal to the total export cargo charges paid by the taxpayer for: (a) receiving in the port; (b) handling to a vessel; and (c) wharfage. The credit provided shall not exceed 50% of the amount of tax imposed upon the taxpayer for the taxable year reduced by the sum of all other credits. Any unused portion of the credit may be carried forward for the succeeding 5 years. The maximum cumulative credit that may be claimed by a taxpayer pursuant to this act beginning January 1, 1994 and ending December 31, 2005 is limited to \$1,200,000.

Import Port Charges Credit. An income tax credit is authorized for taxpayers that utilize the port facilities at state, county, or municipal ports for the import of cargo. To be eligible, a taxpayer must locate its United States headquarters in Mississippi on or after July 1, 2004, employ at least five (5) permanent full-time employees who actually work at such headquarters and have a minimum capital investment of Five Million Dollars (\$5,000,000.00) in Mississippi. The income tax credit is equal to the charges paid by the taxpayer for: (a) receiving in the port; (b) handling to a vessel; and (c) wharfage. The credit provided shall not exceed 50% of the amount of tax imposed upon the taxpayer for the taxable year reduced by the sum of all other credits. Any unused portion of the credit may be carried forward for the succeeding 5 years. The maximum cumulative credit that may be claimed ranges between \$1,000,000 (one million) and \$4,000,000 (four million) depending on the number of permanent full-time employees of the taxpayer.

Mississippi Motion Picture Incentive Income Tax Credit. Beginning July 1, 2004 an income tax credit is authorized for motion picture production companies in an amount equal to ten percent (10%) of the total aggregate payroll of residents employed in connection with a state certified production during the taxable year. The credit is not refundable, but any unused portion may be carried over for up to ten years.

"Motion picture" means a nationally distributed feature-length film, video, television series or commercial made in Mississippi, in whole or in part, for theatrical or television viewing or as a television pilot. The term "motion picture" shall not include the production of television coverage of news and athletic events, or a film, video, television series or commercial that contains any material or performance defined in Section 97-29-103.

"Motion picture production company" means a company engaged in the business of producing nationally distributed motion pictures, videos, television series or commercials intended for a theatrical release or for television viewing. The term "motion picture production company" shall not mean or include any company owned, affiliated, or controlled, in whole or in part, by any company or person which is in default on a loan made by the state or a loan guaranteed by the state, or any company or person who has ever declared bankruptcy under which an obligation of the company or person to pay or repay public funds or monies was discharged as a part of such bankruptcy.

"State-certified production" means a motion picture approved by the Mississippi Development Authority produced by a motion picture production company in the state.

"Payroll" means salary, wages or other compensation including related benefits.

Reforestation Tax Credit (RTC) - Beginning in 1999, this credit, based on the costs incurred for certain approved reforestation practices, is an amount equal to the lesser of fifty percent (50%) of the actual cost of approved practices or fifty percent (50%) of the average cost of approved practices as established by the Mississippi Forestry Commission. In any taxable year, the RTC shall not exceed the lesser of (\$10,000) or the amount of income tax imposed upon the eligible owner for the taxable year reduced by the sum of all other credits allowable to the eligible owner. The lifetime maximum reforestation tax credit that an eligible owner may utilize is (\$10,000) in the aggregate. Any unused portion of the RTC may be carried forward to succeeding years. Reforested acreage on which the eligible owner receives any state or federal cost share assistance funds to defray the cost of an approved reforestation practice is not eligible for the RTC. The RTC is not available to private corporations which manufacture products or provide public utility services of any type or any subsidiary of such corporations.

Broadband Technology Credit (BTC). A tax credit is provided for telecommunications enterprises making investments in equipment used in the deployment of broadband technologies. The credit applies to both income and franchise taxes. The credit is a percentage of the cost of the investments incurred after June 30, 2003 and before July 1, 2013. The percentage applied is 5%, 10%, and 15% for Tier 1, Tier 2, & Tier 3 counties respectively. For more details on eligibility, computation of the credit, qualifying expenditures, limitations, carryovers, as well as any necessary forms or work sheets, please contact the Corporate Tax Division at 601-923-7099. Enterprises qualifying for this credit are able to receive certain sales tax exemptions as well. For more information please contact the Sales Tax Bureau at 601-923-7015.

General Restrictions on the Incentive Credit.

The only credits whose usage are dependent on another credit are the Export Port Charges Credit, Import Port Charges Credit, and the Reforestation Tax Credit. The RTC should be used last. The total of the Jobs Tax Credit, the Headquarters Credit and the R & D Skills Credit, cannot exceed 50% of the total income tax due. The other credits are not limited in such a manner and their usage will be independent of one another. When one credit is limited to 50% of the income tax due and another one is also limited to 50% then combined they may offset 100% of the income tax due. It will be up to the taxpayer to list which credits are to be used on the tax return. Please keep in mind that a number of the credits do not have carry forward provisions.

When a deduction on the Mississippi tax return also gives rise to a tax credit, the amount of that credit which is being used in the current return must be added back to Mississippi income (loss) after any apportionment of income. The adding back of the credit to taxable income will increase the tax liability, which may increase the amount of credit that may be taken. When this is the case, continue to increase the amount of credit being used and the add back to income until there is a difference of \$1,000.00 or less between the two. Therefore, the credit added back may be, at most, \$1,000.00 less than the credit being used. This is a departure from prior years instructions. It has been changed due to the fact that a credit may be earned in the current year but may expire prior to being used by the taxpayer, thereby denying the taxpayer a deduction. Also, some credits are based on a percentage of an expense, and in this case only the credit used should be added back. Those credits which are affected are: Finance Company Privilege, Child/Dependent Care, Skills Training, Gaming, Rural Economic Development (RED), Export Port Charges, Import Port Charges, Reforestation, and Ad Valorem tax credits.

The credits allowed shall not be used by any business enterprise or corporation other than the business enterprise actually qualifying for the credit.

Completing the Return

Round to the Nearest Dollar All dollar amounts should be rounded to the nearest whole dollar (no pennies). Round down to the next lower dollar amounts under \$.50 and round up to the next higher dollar amounts of \$.50 and over. For example: \$2.15 becomes \$2.00; \$4.75 becomes \$5.00; and \$3.50 becomes \$4.00. Additional schedules or attachments may be stapled to the return. Follow the line instructions on the return. Additional specific instructions follow.

LINE ITEM INSTRUCTIONS FOR FORM 83-105 PAGE 1

Taxpayer Information Please provide all information requested. County codes are listed in the following table. Enter the code corresponding to your principal business location.

County Codes

County	Code	County	Code	County	Code
Adams	01	Itawamba	29	Pike	57
Alcorn	02	Jackson	30	Pontotoc	58
Amite	03	Jasper	31	Prentiss	59
Attala	04	Jefferson	32	Quitman	60
Benton	05	Jefferson-Davis	33	Rankin	61
Bolivar	06	Jones	34	Scott	62
Calhoun	07	Kemper	35	Sharkey	63
Carroll	08	Lafayette	36	Simpson	64
Chickasaw	09	Lamar	37	Smith	65
Choctaw	10	Lauderdale	38	Stone	66
Claiborne	11	Lawrence	39	Sunflower	67
Clarke	12	Leake	40	Tallahatchee	68
Clay	13	Lee	41	Tate	69
Coahoma	14	Leflore	42	Tippah	70

Copiah	15	Lincoln	43	Tishomingo	71
Covington	16	Lowndes	44	Tunica	72
Desoto	17	Madison	45	Union	73
Forrest	18	Marion	46	Walthall	74
Franklin	19	Marshall	47	Warren	75
George	20	Monroe	48	Washington	76
Greene	21	Montgomery	49	Wayne	77
Grenada	22	Neshoba	50	Webster	78
Hancock	23	Newton	51	Wilkinson	79
Harrison	24	Noxubee	52	Winston	80
Hinds	25	Oktibbeha	53	Yalobusha	81
Holmes	26	Panola	54	Yazoo	82
Humphreys	27	Pearl River	55	Out-of-State	83
Issaquena	28	Perry	56		

Line 1. Enter the amount of taxable capital from Form 83-110, line 18.

Line 2. Enter the amount of franchise tax due as computed on Form 83-110, line 21. Franchise tax is due by the original due date of the return. The automatic six-month extension of time only extends the time for filing the return, not the payment of any tax. If the franchise tax is not paid by the original due date, interest and penalty for late payment should be computed and entered on line 15. See instructions for line 15 for the computation.

Line 3. If filing a combined return enter the name and Federal employer identification number of the Reporting Corporation.

Each corporation included in the combined return must file its own separate return on which it computes and remits its franchise tax, and also computes its Mississippi taxable income. The taxable income (loss) computed by each corporation is then combined on the Reporting Corporation's return. The primary benefit of filing a combined return is that a Mississippi taxable loss in one corporation could offset Mississippi taxable income in another corporation thus giving the combined group the loss offset in the current period.

THE TAX RETURNS OF ALL MEMBERS IN A COMBINED GROUP SHOULD BE SENT IN AT THE SAME TIME. DO NOT STAPLE ALL OF THE RETURNS TOGETHER. EACH RETURN SHOULD BE FASTENED SEPARATELY. SEND TO: CORPORATE TAX DIVISION, P. O. BOX 1033, JACKSON, MS 39215-1033.

Line 4. If this corporation is not included in a combined group, enter the amount of Mississippi net taxable income from line 19 of Form 83-122, Computation of Net Taxable Income Schedule. If a combined return is filed, enter zero, **except the Reporting Corporation**, which enters the combined group's Mississippi net taxable income from Form 83-310, Summary of Net Income of Corporations.

Line 5. Enter the amount of income tax due. The rates of tax are: 3% on the first \$5,000 of taxable income; 4% on the next \$5,000 of taxable income; and 5% on taxable income in excess of \$10,000.

Line 6a. Enter the amount of Ad Valorem Inventory Tax Credit allowed as computed in Schedule A, Form 83-401, Mississippi Income Tax Credit Summary. This credit may be claimed only in the year in which the ad valorem taxes are paid and may be claimed for each location where such commodities, products, goods, wares and merchandise held for resale are found and upon which the ad valorem taxes have been paid. For the 1997 taxable year and beyond, the tax credit for each location shall not exceed the lesser of \$5,000 or the amount of income taxes that are attributable to such location.

Line 6b. For each credit claimed, other than ad valorem, enter the credit code number and the amount of credit. Place the total claimed in the far right column. For limitations please see the credits section on page 4 and 5.

Line 7. Enter the net income tax due (line 5 less lines 6a and 6b). If the total of lines 6a and 6b equals or exceeds the amount shown on line 5, enter a zero.

Line 8. Enter the total franchise and income tax due. (Add lines 2 and 7).

Line 9. If the current Mississippi Income Tax liability (line 7) is \$200 or less, then estimated income tax payments were not required for this year. If the current year Mississippi Income Tax liability exceeded \$200, Form 83-305 should be completed and attached to the return. Enter on this line the amount shown on Form 83-305, line 18.

Line 10. Enter the total amount due for franchise and income tax, interest and penalty on underestimated income tax payments (add lines 8 and 9).

Line 11. Enter the credit due for previous payment. The amount of overpayment from the prior year should be the amount shown on the previous return as an overpayment to be credited to the next year.

Line 12. Enter the total amount of estimated tax payments and payments with extensions. This should equal the total of quarterly estimated income tax payments and the amount of income and franchise tax paid with the request for an automatic six-month extension of time to file.

Line 13. Enter the total previous payments made for the tax year (add lines 11 and 12).

Line 14. Enter the balance of tax due. This is the amount of total tax due less previous payments (line 10 minus line 13).

Line 15. Enter the amount of interest and penalty due on late payment of the tax. An extension of time only extends the time for filing a return, not payment of the tax. If the income and franchise tax is not paid by the original due date of the return, then interest is due at the rate of 1% per month.

Failure to Pay Penalty - The penalty imposed for failure to pay the tax when due or on additional tax due is 1/2% per month, not to exceed 25% in the aggregate. The penalty is based on additional tax due. Interest and penalty for late payment is not charged on interest and penalty on underestimated income tax payments. The correct amount to be used in computing the interest and penalty for this line (line 15) is line 8 minus line 13.

Failure to File Penalty - The penalty for failure to file a return is 5% per month not to exceed 25% in the aggregate. The penalty imposed for failure to file is based on the additional amount of tax due, not total tax due on the return. Such failure to file penalty shall not be less than \$100.

Line 16. Enter the amount that is remitted with this return (line 14 plus line 15). Make check payable to: **State Tax Commission** for the total amount due.

Line 17. If there is an overpayment (line 13 minus line 10), enter the amount of the total overpayment on this line. On lines 18 and 19, designate the disposition of this total overpayment. The total of lines 18 and 19 should equal line 17.

Line 18. Enter the portion of line 17 that you wish refunded.

Line 19. Enter the portion of line 17 that you wish to carry forward and credit against your next year's tax liability. This credit will be considered for estimated income tax purposes as a first quarter payment.

LINE ITEM INSTRUCTIONS FOR FORM 83-122

General Instructions:

Taxpayers must make certain adjustments to federal taxable income in arriving at Mississippi net income. This schedule highlights some of the differences but is not an all-inclusive list.

The Mississippi Income Tax Regulations are available at our web site (www.mstc.state.ms.us). The Mississippi Code is available at the Secretary of State's web site (www.sos.state.ms.us).

Multistate construction contractors and producers of mineral or natural resource products are required to use direct accounting and file Form 83-124. In this situation lines 1 through 10 of this form are not completed unless the taxpayer also has income apportionable to this state from another line of business.

Lines 7, 8, 9, 11, & 13 of this form do not apply to taxpayers doing business only in Mississippi.

LINE INSTRUCTIONS:

Line 1. Enter the amount of taxable income (loss) (before Net operating Loss and Special Deductions) per Federal Form 1120.

Line 2a. Enter the amount of state, local and foreign government income taxes claimed as a deduction on Form 1120.

Line 2b. Enter the amount of interest on obligations of states and political subdivisions thereof (other than Mississippi) received by the corporation, net of expenses.

Line 2c. Enter the amount of depletion claimed on Form 1120 in excess of the cost basis of the asset on which the depletion is claimed.

Line 2d. Enter the amount of any capital loss carryover claimed in computing federal taxable income. Capital loss carryovers, just as net operating losses, must be computed separately for Mississippi tax purposes.

Line 2e. Enter the amount of 30% or 50% special depreciation allowance claimed for

federal tax purposes on property placed into service on or after September 11, 2001. Federal Form 4562 must be completed twice and attached immediately after Form 83-122. The first submission reflects the deductions taken for federal income tax purposes. The second submission will be labeled Mississippi at the top of the form and will compute the apportionable and/or allocable depreciation deduction without taking into account any 30% or 50% special depreciation allowance (generally line 14 of Federal Form 4562). Any difference between the two submissions resulting from the 30% or 50% special depreciation allowance is reported as an increase on this line. Any additional depreciation expense, for purposes of this state, due to the basis adjustment not being made is reported on line 4e of this form.

Line 2f. Enter any other additions required by law. Other additions include, but are not limited to, 1) charitable contribution carryovers, 2) unrecognized installment sale gains, and 3) add back of intangible expenses and costs and interest expenses and costs incurred with certain related members. Mississippi allows a 20% deduction for charitable contributions (as compared to 10% for federal), but does not allow a carryover of any unused contributions deduction. For more information on treatment of installment sales, as well as the years effected, see Section 27-7-9 of the code. Intangible expenses and costs and interest expenses and costs incurred with certain related members must be added back to income. For details see Section 27-7-17(2).

Line 4a. Exempt interest received on direct U. S. Government obligations (see Regulation 204 on what constitutes a direct obligation) is not taxable to Mississippi. Enter the amount of such interest reported as income on Form 1120, net of expenses.

Line 4b. Enter the amount of wage expense that was not deducted on Form 1120 because a federal tax credit was taken in lieu of an expense.

Line 4c. Enter the income from a partnership or other flow-through entity. Flow-through entity income is allocated based on the source as determined in the hands of the flow-through entity rather than the owner.

Line 4d. Multistate construction contractors and producers of mineral or natural resource products must use direct accounting (Form 83-124 - Direct Accounting Income Statement), to report the income from these lines of business. Enter the income (net of expenses) from these lines of business as reported on Federal Form 1120.

For further information concerning accounting methods for contractors and mineral producers please see Regulation 806 for details. If this is your only line of business in Mississippi, skip lines 1 through 10 and start with line 11.

Line 4e. When a 30% or 50% special depreciation allowance is taken for federal tax purposes, the depreciable base must be reduced by the amount of the allowance. Enter the additional depreciation expense for purposes of this state due to the basis adjustment not being made for state purposes. Attach supporting computations for any amounts claimed.

Line 4f. Enter any other deductions authorized by law. For each adjustment, provide an explanation of the basis for exclusion and a schedule showing how the amount is computed. In particular, gain from the sale of an interest in certain types of domestic entities may not be recognized for state purposes. If this is applicable provide a schedule showing the computation of the non-recognized gain. For more details on what qualifies for this exclusion, see Section 27-7-9(f)(10)A. Gain from

the sale of assets by certain domestic corporations is not recognized under Section 27-7-9(f)(10)B. However, in applying section 27-7-9(f)(10)B, gain must be recognized to the extent of ALL depreciation and amortization of property and assets prior to the nonrecognition of any gain. A computation of the excluded gain must be attached.

Line 7. Enter the amount of nonbusiness income (loss) shown on the Nonbusiness Income Schedule, Form 83-150, Column E.

Line 11. Enter the amount of nonbusiness income (loss) allocated to this state shown on the Nonbusiness Income Schedule, Form 83-150, Column F.

Line 12. Enter the amount of Mississippi sourced income (loss) received from flow-through entities (Attach Mississippi K-1's).

Line 13. Enter the amount reported on Form 83-124, Page 1 Line 31 and/or Page 2 Line 15.

Line 14. Enter the amount of actual tax credit claimed on this return from the tax credits with code numbers 2, 3, 8, 9, 10, 11, 12, 13, 14, 15 & 20. For further instructions see "General Restrictions on the Incentive Credits" in the forms booklet.

Line 15. Enter the appropriate amount of separate company Mississippi capital loss carryover. The carryover deduction may not exceed the amount of current year Mississippi capital gains. Attach a completed Form 83-155 and a schedule showing how the amount of allowable capital loss was computed.

Line 16. Enter other adjustments required by law including any adjustments resulting from installment sales.

Line 18. Deduct any available separate company MS net operating loss carryover or carryback to the extent of income. Attach a completed Form 83-155. If the corporation has unused net operating loss carryover or carryback, it may be able to offset the loss against income of other members of its combined group subject to limitations. Mississippi does not conform to federal net operating loss rules.

District Offices of the State Tax Commission

Brookhaven District Service Office

P.O. Box 3999, Brookhaven, MS 39603-7999
1385 Johnny Johnson Dr.

Ph: (601) 833-4761
Fax: (601) 833-3096

Columbus District Service Office

P.O. Box 8885, Columbus, MS 39705
4072 Highway 45 N.

Ph: (662) 328-3271
Fax: (662) 328-1290

Greenwood District Service Office

P.O. Drawer D, Greenwood, MS 38935-0420
117 B Grand Blvd.

Ph: (662) 453-1742
Fax: (662) 453-7981

Gulf Coast District Service Office

1141 Bayview Ave., Ste. 400
Biloxi, MS 39530-1601

Ph: (228) 436-0554
Fax: (228) 436-0964

Hattiesburg District Service Office

P.O. Box 1709, Hattiesburg, MS 39403-1709
17 JM Tatum Industrial Dr, Ste. 2

Ph: (601) 545-1261
Fax: (601) 584-4051

Jackson District Service Office

P.O. Box 1033, Jackson, MS 39215-1033
1577 Springridge Rd., Raymond, MS 39154-9602

Ph: (601) 923-7300
Fax: (601) 923-7318

Meridian District Service Office

P.O. Box 3625, Meridian, MS 39303
2600 Old N Hills St.

Ph: (601) 483-2273
Fax: (601) 693-2473

Senatobia District Service Office

P.O. Box 127, Senatobia, MS 38668
115 S. Ward St.

Ph: (662) 562-4489
Fax: (662) 562-7392

Tupelo District Service Office

P.O. Box 3000, Tupelo, MS 38803
2610 Traceland Dr. Tupelo, MS 38801

Ph: (662) 842-4316
Fax: (662) 842-5041